

SLOTS

State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

**SLOTS
WALK-THROUGH PROCEDURES**

Licensee: _____ Review Period: _____

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other "criteria established by the chairman" in determining whether a Group I licensee is in compliance with applicable statutes, regulations, and Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All "no" answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chairman has granted a MICS variation or the question requires a "no" answer for acceptability. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.
- 3) "(#)" refers to the Minimum Internal Control Standards for Slots, Version 5 or to the applicable regulation/statute.

Scope:

This checklist must be completed once in each fiscal six-month period.

MICS Variations and Regulation Waivers:

Obtain copies of MICS variation and regulation waiver requests and GCB correspondence regarding such requests from appropriate personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment:

Determine if field trial or final approval has been received for all associated equipment used in the slot department. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For "approved" associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in the written system of internal control.

Verified per representation

Verified per observation/examination

State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

**SLOTS
WALK-THROUGH PROCEDURES**

Licensee: _____ Review Period: _____

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled and reviewed **once in each fiscal year**. Refer to the workpaper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow up on any problems noted. Duplication of exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.				
2. Complete the CPA MICS Compliance Checklist for Slots - General Walk-through in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines" and Internal Audit Reporting Requirements "Guidelines".				
3. Review all theoretical holds in the most recent slot analysis report. Are all theoretical hold percentages less than or equal to 25%? Regulation 14.040				

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State of Nevada
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Auditor's Name and Date

Internal Audit Compliance Checklist

SLOTS
WALK-THROUGH PROCEDURES

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Questions	Yes	No	N/A	Comments, W/P Reference
In-house Progressive Payoff Schedules				
4. Scan progressive meter readings, including those offered in conjunction with a slot tournament, contest or promotion, for the most recent two weeks and determine that:				
a) The base amount of each progressive payoff is recorded pursuant to Regulation 5.110(2) (the base amount should be recorded when first exposed for play and subsequent to each payoff).				
b) The amount of each progressive payoff schedule is recorded at least one time daily. Regulation 5.110(2)				
c) The payoff amount has increased since the prior recording [unless related to reasons allowed pursuant to Regulation 5.110(4), 5.110(5) and (6)].				
d) The payoff amount on the progressive payoff schedule has not been decreased except as allowed by Regulation 5.110 . (Any reduction should be supported by appropriate documentation pursuant to Regulation 5.110(2) and 5.110(5), such as a notation of a payoff, a meter repair slip, etc.)				

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State of Nevada
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Auditor's Name and Date

Internal Audit Compliance Checklist

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WALK-THROUGH PROCEDURES**

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Questions	Yes	No	N/A	Comments, W/P Reference
e) Changes in the rate of progression are documented pursuant to Regulation 5.110(3) . If no changes are detected, inquire with licensee personnel to determine if they would document such changes.				
Surveillance 5. Is adequate video surveillance provided over the slot area? Regulation 5.160(9) and Surveillance Standard #1				
Free Play and Promotional Items 6. If free play or promotional items are <u>currently</u> being offered, is the accounting treatment proper? NRS 463.0161, NRS 463.3715 and Regulation 6.110				
<u>Procedures Modified or Added</u>				

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State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

**SLOTS
DROP AND COUNT WALK-THROUGH PROCEDURES**

Licensee: _____ Review Period: _____

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Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

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- 3) "(#)" refers to the Minimum Internal Control Standards for Slots, Version 5 or to the applicable regulation/statute.

Scope:

This checklist must be completed once in each fiscal six-month period for both hard and currency acceptor drop/count observations.

MICS Variations and Regulation Waivers:

Obtain copies of MICS variation and regulation waiver requests and GCB correspondence regarding such requests from appropriate licensee personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment:

Determine if field trial or final approval has been received for all associated equipment used in the slot department. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For "approved" associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in the written system of internal control.

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State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

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Note: Variations/waivers and associated equipment need only be scheduled and reviewed **once in each fiscal year**. Refer to the workpaper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

Indicate the type of drop and count being reviewed: _____

Questions	Yes	No	N/A	Comments, W/P Reference
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow up on any problems noted. Duplication of exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.				

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State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

**SLOTS
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Questions	Yes	No	N/A	Comments, W/P Reference
2. Complete the CPA MICS Compliance Checklist for Slots - Hard Drop and Count Observation or the CPA MICS Compliance Checklist for Slots - Currency Acceptor Drop and Count Observation, as appropriate, in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines" and Internal Audit Reporting Requirements "Guidelines".				
Time Drop Commenced: Coin: _____ Currency: _____ 3. Was the removal of the drop buckets/currency acceptors from the slot machines performed at the time previously submitted to the Board per Regulation 6.130 ?				
Time Count Commenced: Coin: _____ Currency: _____ 4. Was the count of the drop buckets/currency acceptors from the slot machines performed at the time previously submitted to the Board per Regulation 6.130 ?				
5. During the unannounced count observation, if applicable, perform a test of the:				
a) Weigh scale, and				
b) Weigh scale interface, and/or				

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State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

**SLOTS
DROP AND COUNT WALK-THROUGH PROCEDURES**

Licensee: _____ Review Period: _____

Questions	Yes	No	N/A	Comments, W/P Reference
c) Count room currency counter, and				
d) Currency counter interface.				
6. Were the test results accurate? MICS #10 and/or #42				
7. Are all count team members properly registered with the Board? Regulation 5.101 Note: Pursuant to Regulation 5.100 through 5.109, which are effective 1/1/04, gaming employees are no longer required to obtain and carry work cards. Instead, they must "register" with the Board. To determine whether or not an employee is registered with the Board as an employee of the licensee, obtain the employee's name and social security number or passport number and confirm with the Human Resources Department that the employee is registered with the Board pursuant to Regulation 5.105(2). If an employee has a work card issued before 1/1/04 that is still valid, he/she is considered registered and there is no need to confirm registration with Human Resources. Also note that per Regulation 5.101(2), work cards issued with no expiration date are valid until the individual's birthday in 2005. A Regulation 5.101 violation should be cited if an employee is not properly registered. Note that Douglas County is still requiring employees to obtain work permits; however, these employees will also be registered in the system.				

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State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

SLOTS
DROP AND COUNT WALK-THROUGH PROCEDURES

Licensee: _____ Review Period: _____

Questions	Yes	No	N/A	Comments, W/P Reference
Surveillance				
8. Is adequate video surveillance provided over the hard/soft count area? Regulation 5.160(9) and Surveillance Standard #7				
<u>Procedures Modified or Added</u>				

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Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

**SLOTS
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other "criteria established by the chairman" in determining whether a Group I licensee is in compliance with applicable statutes, regulations, and Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

Objectives:

To determine if controls for slots are adequate to ensure slot revenues are accurately stated in financial records and comply with the MICS.

Checklist Completion Notes:

- 1) Each step contains a parenthetical notation at the end of the step to designate the purpose of the step. Steps to ascertain compliance with a regulation or minimum standard will be followed by the appropriate regulation or standard. Steps to test the clerical accuracy of revenue will be followed by "Revenue." Steps to determine whether assets were protected will be followed by "Asset Protection."
- 2) The minimum standards quoted on this checklist are from Version 5 of the standards. Licensees must be in compliance with these standards by 1/21/04.
- 3) Document the completion of the procedures listed below. All exceptions noted should be carried to the Audit Report/Summary of Findings for timely follow-up. Indicate the workpaper reference in which the exception has been carried forward to, as applicable, in the "Exception/Comment" column.

Scope:

Unless otherwise indicated, select 1 day during the fiscal six-month period. Select an additional day, if necessary, to include both hard count and currency acceptor count documentation. Indicate Test Date(s): _____

MICS Variations and Regulation Waivers:

Review the MICS variations and regulation waivers scheduled during the slot walkthrough procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedures modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walkthrough Procedures Checklist".

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

✓ - Step completed without exception

Internal Audit Compliance Checklist

**SLOTS
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

	Step completed without exception	Exception/Comment
Test Date Selected:		
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow-up on any problems noted. Duplication of exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.		
2. Foot the weighed/metered count sheets or tapes for one denomination. Trace the totals for each denomination to the daily slot summary and slot analysis report. (Revenue) Note 1: If the slot analysis report does not have a daily total, foot the daily totals on the appropriate daily slot summaries and trace to the current period total on the slot analysis report. Note 2: If the count sheet is manually prepared, all denominations must be footed.		
3. Review the wrapped count sheet (count summary report) and trace the count team members to the quarterly count personnel list required by Regulation 6.130 . Note: If the test date falls in the current quarter and an employee was hired during the current quarter, indicate the date the employee started in the count and complete the step for this employee during the next slot department contact.		
4. Review the currency acceptor count sheets and trace the count team members to the quarterly count personnel list required by Regulation 6.130 . Note: If the test date falls in the current quarter and an employee was hired during the current quarter, indicate the date the employee started in the count and complete the step for this employee during the next slot department contact.		
5. If the count sheet is manually prepared, foot and cross-foot all denominations on the currency acceptor count sheet. (Revenue)		

✓ - Step completed without exception

State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

**SLOTS
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

Test Date Selected:	Step completed without exception	Exception/Comment
<p>6. Trace the currency acceptor count totals (including wagering instruments, if applicable) by denomination to the daily slot summary and slot analysis report. (Revenue)</p> <p>Note: If the slot analysis report does not have a daily total, foot the daily totals on the appropriate daily slot summaries and trace to the current period total on the slot analysis report.</p>		
<p>7. Trace the wagering instruments count totals, if applicable, to the daily slot summary and slot analysis report. (Revenue)</p> <p>Note: If the slot analysis report does not have a daily total, foot the daily totals on the appropriate daily slot summaries and trace to the current period total on the slot analysis report.</p>		
<p>8. Total the jackpot tickets (including promotional payout slips, if applicable) and slot fill slips and trace the total to the daily slot summary and slot analysis report. (Revenue)</p> <p>Note: If the slot analysis report does not have a daily total, foot the daily totals on the appropriate daily slot summaries and trace to the current period total on the slot analysis report.</p>		
<p>9. Examine jackpot payout tickets for progressive payouts, and for a minimum of 10 progressive payouts, obtain the progressive meter reading sheets or payoff schedules and determine whether the payouts were valid. Regulation 5.110, (Asset Protection)</p>		
<p>10. If multi-part forms are used, look for evidence that all copies of the manually-prepared jackpot payout tickets, short pay tickets and fill slips match. (Asset Protection)</p>		
<p>11. If any free play or promotional items were in effect on the test date, determine that the accounting treatment was proper and that win/loss was properly computed.</p>		
<p>12. Examine the documentation necessary to ascertain whether:</p>		

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State of Nevada
Gaming Control Board

Auditor's Name and Date

Internal Audit Compliance Checklist

SLOTS
TESTING PROCEDURES

Licensee: _____ Review Period: _____

Test Date Selected:	Step completed without exception	Exception/Comment
a. The correct amount of total wagering instruments counted in the count room were included in drop on the daily slot summary and slot analysis report. Indicate the document(s) examined:_____. (Revenue) Note: Wagering instruments contained in drop boxes are required to be included in drop pursuant to Regulations 1.095(2) and 6.110(2).		
b. The correct amount of total wagering instruments recorded as "redeemed at the slot machine" per the cashless wagering system report is reconciled to the total wagering instruments counted in the count room which is recorded and included in drop on the daily slot summary. (Revenue) Indicate the cashless wagering system report examined: _____		
c. The correct amount of wagering instruments or payout receipts issued from the machines are recorded as a deduction from revenue on the daily slot summary and slot analysis report at the time they are issued by the machines. (Revenue) Indicate the document(s) examined: Note: Wagering instruments and payout receipts are required to be deducted from revenue at the time they are issued by the machine pursuant to Regulation 6.110(2) & (11).		

✓ - Step completed without exception

Internal Audit Compliance Checklist

**SLOTS
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

Test Date Selected:	Step completed without exception	Exception/Comment
<p>d. The correct amount of any electronic money transfers (includes wagering and/or promotional account transfers) made to the machines through the use of a cashless wagering system are included in drop on the daily slot summary and slot analysis report. (Revenue)</p> <p>Indicate the document(s) examined:</p> <p>Note: Electronic money transfers to slot machines are required to be included in drop pursuant to Regulations 1.095(2) & 6.110(2).</p>		
<p>e. The correct amount of any electronic money transfers (includes transfers back to wagering and/or promotional accounts) made from the slot machines through the use of a cashless wagering system are deducted from revenue on the daily slot summary and slot analysis report. (Revenue)</p> <p>Indicate the document(s) examined:</p> <p>Note: Electronic money transfers from a slot machine are required to be deducted from slot revenue pursuant to Regulations 1.140 and 6.110(2).</p>		
<p>13. Foot and cross-foot the daily slot summary and ensure that the win/loss is properly computed. (Revenue)</p> <p>Note: Pursuant to Regulations 1.095(2), 1.140 and 6.110(2) & (11), taxable revenue (win/loss) is calculated as follows: drop (money, tokens and wagering instruments contained in drop boxes and electronic money transfers made to the slot machine through the use of a cashless wagering system) less fills and jackpot payouts, which include payout receipts and wagering instruments when they are issued by the machine and electronic money transfers made from a slot machine through the use of a cashless wagering system, plus unredeemed payout receipts or wagering instruments over 60 days old (if subsequently redeemed, they can be deducted). Note that an adjustment of win/loss for the unredeemed payout receipts or wagering instruments may be made at the end of the month rather than on a daily basis.</p>		

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Internal Audit Compliance Checklist

**SLOTS
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

Test Date Selected:	Step completed without exception	Exception/Comment
14. Trace the wrapped count and currency final count, less any transfers, if applicable, to the cage accountability or cash summary sheets. (Asset Protection)		
15. Trace win/loss on the daily slot summary to the monthly revenue journal and slot analysis report. (Revenue) Note: If the slot analysis report does not have a daily total, foot the daily totals on the appropriate daily slot summaries and trace to the current period total on the slot analysis report.		
16. For the month in which a test day was selected, foot the win/loss account(s) in the monthly revenue journal. (Revenue) Note: If the monthly revenue journal is a computerized document, footing need only be done for one of the two test dates selected for the fiscal year.		
17. For the month in the previous procedure, trace the win/loss per the monthly revenue journal to the general ledger and monthly NGC tax return. Examine general ledger accounts for the propriety of any activity that affects reported revenue. (Revenue)		
18. For the monthly NGC tax return reviewed in the previous step, use the appropriate supporting documentation to verify other components of slots on the NGC tax return (excluding no. of units).		
19. For the month in which a test day was selected, ensure the correct dollar amount of expired payout receipts or wagering instruments, as supported by documentation, was included in the computation of revenue on the NGC tax returns. (Revenue)		
20. For the month in which a test day was selected, if revenue is reported on the NGC tax returns on an accrual basis (e.g., currency/wagering instrument drop is computed using bill-in/voucher-in meters for those machines not dropped at the end of the month) perform the following:		
a. Verify the correct accrual amounts, as supported by documentation, have been included in the computation of revenue on the NGC tax returns. MICS #187(b); (Revenue)		

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Internal Audit Compliance Checklist

**SLOTS
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

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b. Perform the reconciliation required by MICS #187(f) to determine whether the accrual drop reported on the NGC tax return is accurate. (Revenue)		
21. For any leased machines, verify that 100% of win is included in the daily slot summary and slot analysis report. (Revenue)		
22. Determine that leased slot revenue has been properly reported to include both the lessor's and operator's shares in reported revenue. (Revenue)		
23. For the month in which a test day was selected, for one test day in which a contest/tournament was conducted, review the appropriate documentation to determine that entry fees and prize payouts do not have an effect on reported revenue. NRS 463.0161(2)(e) and NRS 463.0161(1) Note: If no contests/tournaments were offered in the month selected, then choose another month in which a contest/tournament was conducted.		
24. If a computer is used to generate slot documentation, examine the system exception report for propriety of changes to data or system parameters. (Asset Protection) Note: A system exception report documents when event data or system parameters are changed. This report may be titled with various names. This report documents data or parameters altered; data or parameter value prior to alteration; data or parameter value after alteration; date and time of alteration; and identification of user that performed alteration.		
25. Foot one denomination and cross-foot the totals for all denominations on the slot analysis report and ensure that the win/loss is properly computed. Note: This procedure need only be done for one of the two test dates selected for the fiscal year.		

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Internal Audit Compliance Checklist

**SLOTS
TESTING PROCEDURES**

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Test Date Selected:	Step completed without exception	Exception/Comment
26. Perform an inventory of all slot machine coin drop and reserve base cabinet keys; currency acceptor drop box release, storage rack and contents keys; and currency acceptor count room keys. Compare to records of keys made, issued and destroyed. Make sure all keys are accounted for and there are no extra keys.		
27. For computerized systems, obtain the personnel access listing:		
a. For computerized systems that have group profiles (job specific profiles), select five group profiles and determine whether the job functions (rights) assigned to the group profile are appropriate for the group. In addition, select one employee from each of the groups and determine whether the group profile is appropriate for the employee.		
b. For computerized systems that have individual profiles (profiles are customized for each employee), select ten employees, encompassing as many positions as possible, and determine whether the job functions (rights) assigned to each employee are appropriate for the employee.		
c. Verify that 5 terminated employees, which occurred during the review period, have been changed in the system from active to inactive status within 72 hours of termination.		
28. For manually-read coin-in meters, select a sample of 15 machines from the meter reading sheets, calculate the coin-in and trace to the slot analysis reports.		
a. Where meter readings are taken daily and the slot analysis reports reflect week-to-date coin-in, foot in-meter readings for seven days and compare totals to week-to-date information for two nonconsecutive weeks.		
b. Where meter readings are taken weekly and the slot analysis reports reflect month-to-date coin-in, foot the weekly sheets and compare totals to month-to-date information for one month.		

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29. For computerized slot analysis systems with automated (on-line) slot meter readings, foot the reports and roll forward the weekly or monthly coin-in totals in the reports for one machine and trace to month-to-date, quarter-to-date, year-to-date and (if applicable) inception-to-date totals to verify the computer's accuracy. Note: Footing only needs to be done for one of the two test dates selected for the fiscal year.		
30. Using a listing of slot machines by type, select five machines. The sample selected should represent five of the most common types currently on the floor. For each machine selected:		
a. Obtain the theoretical hold worksheet (par sheet), test the actual reel strip settings and trace the payout schedule from the machine to the worksheet. Review the worksheets for propriety of theoretical hold.		
b. For slot machines connected to a progressive payout meter, confirm that the progressive increment rate set for the meter is the same as that on worksheet.		
c. Trace theoretical hold percentages from the worksheets to the slot analysis reports.		
d. Verify that the theoretical hold percentages recorded in the slot analysis report are the same within each type.		
e. Examine the chip and determine if labeled with the GCB lab approval number.		
<u>Procedures Modified or Added</u>		

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